

STATE OF DELAWARE

Department of Finance

DIVISION OF REVENUE

TECHNICAL INFORMATION MEMORANDUM (81-2)

January 2, 1981

SUBJECT: Non-Resident Individual Income Tax Return Instructions for  
1980 Form 200 PY/NR

The Instructions for 1980 Part Year/Non-Resident, Form 200 PY/NR contain an error which should be corrected as follows:

- (1) Page 4 of Instruction Booklet: Line 24 - Other State's Income Tax (Part-Year Residents Only)

Enter the income taxes imposed by other States (included in your Federal itemized deductions), for which you have claimed a credit on Page 1, Line 10.

Form 200 PY/NR - Back of Return - (Page 2) Schedule B - Itemized Deductions.

- (2) Line 27 - Amount From Line 26 (x) Proration Percentage Above.

The specific changes required are underlined in the text above.